

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	
	:	
BEAR STEARNS HIGH-GRADE STRUCTURED	:	Chapter 15 Case No. 07-12383 (BRL)
CREDIT STRATEGIES MASTER FUND, LTD.	:	
(IN PROVISIONAL LIQUIDATION) ¹	:	
	:	
Debtor in a Foreign Proceeding and Appellant.	:	Civil Case No. 07-8730 (RWS)
-----	X	
In re:	:	
	:	
BEAR STEARNS HIGH-GRADE STRUCTURED	:	Chapter 15 Case No. 07-12384 (BRL)
CREDIT STRATEGIES ENHANCED LEVERAGE	:	
MASTER FUND, LTD.	:	
(IN PROVISIONAL LIQUIDATION)	:	
	:	Civil Case No. 07-8746 (RWS)
Debtor in a Foreign Proceeding and Appellant.	:	
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RULE 7.1 STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1 (formerly Local General Rule 1.9) and to enable District Court Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Simon Lovell Clayton Whicker and Kristen Beighton, the joint official liquidators and duly-authorized foreign representatives (the “Foreign Representatives”) of Bear Stearns High-Grade Structured Credit Strategies Master Fund, Ltd. (in Official Liquidation) and Bear Stearns High-Grade Structured Credit Strategies Enhanced Leverage Master Fund, Ltd. (in Official Liquidation) (private non-governmental parties) certifies that the following are corporate parents, affiliates, and/or subsidiaries of said parties which are publicly held:

1. The Foreign Representatives are individuals and, thus, have no publicly held corporate parents, affiliates, and/or subsidiaries.

¹ On September 14, 2007, the Grand Court of the Cayman Islands (the “Cayman Court”) entered orders with respect to both appellants converting the foreign proceedings pending before the Cayman Court from provisional to official liquidations.

2. The Foreign Representatives are partners at KPMG, a Cayman Islands partnership, which has no publicly held corporate parents, affiliates, and/or subsidiaries.

Dated: November 7, 2007

/s/ Fred S. Hodara

Fred S. Hodara

Attorney Bar Code: FH-7947